

3 adding thereto the following subsection:

4 "7. Every person desiring to engage temporarily in the conduct of  
5 a business as a retailer within the state, shall file with the commission  
6 an application for a temporary permit. The commission shall issue a  
7 temporary permit for any number of days or months not exceeding six  
8 (6) months. A temporary permit may be renewed from time to time  
9 in the discretion of the commission and shall expire automatically  
10 on the final day for which it shall have been issued, unless renewed.  
11 Itinerant merchants, seasonal retailers, peddlers and persons selling  
12 tangible personal property at retail without a permanent or fixed place  
13 of business, shall operate on a temporary permit and shall not be  
14 issued a regular permit unless they shall have established a regular  
15 place of business. The commission shall prescribe rules and regula-  
16 tions as to the issuance of temporary permits and the collection of tax  
17 due from retailers operating by virtue of a temporary permit. All the  
18 provisions of the first three (3) subsections of this section, shall apply  
19 to temporary permits as far as consistent herewith."

Approved February 21, 1945.

## CHAPTER 187

### SALES TAX PERMITS

H. F. 46

AN ACT amending subsection two (2) of section six thousand nine hundred forty-three and eighty-nine thousandths (6943.089), code, 1939, modifying the penalties for failure to take out sales tax permits.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Subsection two (2) of section six thousand nine  
2 hundred forty-three and eighty-nine thousandths (6943.089), Code,  
3 1939, is hereby amended by striking out the last three (3) lines of  
4 said subsection and substituting in lieu thereof the following: "One  
5 hundred dollars (\$100) or imprisonment in the county jail for not  
6 more than thirty (30) days in the discretion of the court."

Approved January 29, 1945.

## CHAPTER 188

### CLAIMS FOR TAX REFUNDS

H. F. 40

AN ACT to amend chapter two hundred thirty-six (236), Acts of the Forty-ninth General Assembly, relating to tax refunds.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Chapter two hundred thirty-six (236) Acts of the Forty-  
2 ninth General Assembly, is amended by inserting after the word "re-